Saskatchewan Municipal Affairs, Culture and Housing
Community Support Services Branch
Advisory (Management) Services Unit

LOCAL IMPROVEMENTS MANUAL

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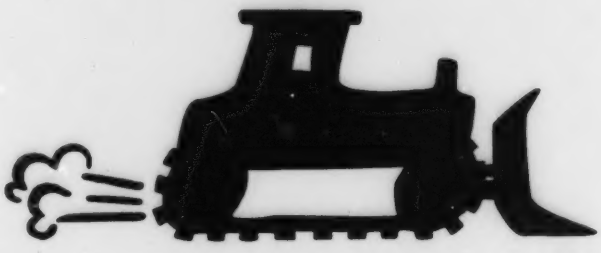

LOCAL IMPROVEMENTS MANUAL

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Introduction

The purpose of this manual is to provide assistance to municipalities when undertaking a project as a local improvement, under *The Local Improvements Act, 1993*. The manual outlines each step in the process, from the preparation of the local improvement report through to adding special assessment instalments to the tax roll.

This manual replaces a similar publication produced by Saskatchewan Municipal Affairs, Culture and Housing in April, 1994. Please destroy the old manual.

The Local Improvements Act, 1993 was amended by Chapter 55, passed in the Third Session of the Twenty-second Legislature (Spring 2000), and took effect on June 27, 2000.

The Urban Municipality Act, 1984, *The Northern Municipalities Act* and *The Rural Municipality Act, 1989* empower municipalities to carry out a wide range of works and services. Council may proceed with any of these projects and finance the cost entirely out of the municipality's funds. *The Local Improvements Act, 1993* provides a means of financing certain projects by charging the cost (or a portion of the cost) against the land that benefits from the project. If a project meets the criteria to be considered a local improvement, council proceeds with the required steps to charge benefited lands with a "special assessment".

It is important that procedures be strictly followed in order to protect the rights of both the property owner and the municipality. As well, Saskatchewan Municipal Board (SMB) approval may not be given, or it may be withdrawn, if procedures are not properly followed. This could have financial implications for the municipality if it must then pay for the entire project out of general funds. The responsibility to ensure proper procedures are followed lies with the municipality.

All references in the manual, unless otherwise stated, are to *The Local Improvements Act, 1993* (referred to, from this point, as "the Act"). The manual is not a substitute for legislation and it is important to always refer to the actual wording of the Act.

In addition to step by step procedures, this manual includes project flowcharts and checklists, required forms (prescribed and non-prescribed), sample resolutions and sample bylaws. Sections listed refer to the Act, unless otherwise stated.

Definition of a "Local Improvement"

Before council proceeds under the Act, it must know what is a "local improvement". Section 2 of the Act defines a number of terms used in the local improvement process. Municipalities should familiarize themselves with these important terms and definitions. Section 3 describes the types of works and services that may be undertaken as local improvements.

Generally, a "local improvement" is any work or service paid for by charging all or a part of the cost against the lands that benefit from the work or service. The benefit received by these lands must be different from or greater than the benefit generally received by other lands in the municipality. The charge against the land is called a "special assessment".

Section 3 of the Act lists many works and services that may be undertaken as local improvements. For example, street paving, sidewalk construction and water/sewer main installation are commonly done as local improvements. Street lighting (including the cost of electricity), construction of noise reduction barriers and park development or landscaping may also be done as local improvements. An "other" clause is included that allows council to do any project as a local improvement, if it provides proof to the SMB that the project will benefit the land to be specially assessed **and** the SMB provides the required approval.

Participants in the Local Improvement Process

A number of municipal officials, government agencies and other individuals get involved in local improvements:

Council

As the body that authorizes any action of the municipality, the municipal council must pass the resolutions and bylaws required by the Act to give effect to a local improvement. It is also responsible for ensuring that there are adequate finances for the local improvement project.

Clerk/Administrator, Assessor, Treasurer

These municipal officials all have important roles in the administrative aspects of the local improvement process. They act on council's instructions and are required by the Act to take certain actions. They do most of the paperwork related to local improvements. In many municipalities, one person holds all three positions.

Engineer

The engineer may be an employee of the municipality or may be employed by a consulting engineering firm that is under contract to the municipality. In either case, the engineer's role is vital in the local improvement process and having a qualified engineer is very important. He or she does most of the technical work associated with the project, including drawings, construction specifications, cost estimates, preliminary and final assessment schedules and supervision of the actual work. One of the most critical functions of the engineer is to establish the lifetime of the work (Section 17).

Owners

The owners of land that will be specially assessed for a local improvement have a great deal at stake. Their land will be benefiting from the work and they are usually responsible for paying a large portion of the cost. They are consulted by council throughout the process and, in some cases, they actually have the ability to prevent a local improvement from proceeding. The rights of owners are protected under the Act and their importance should be recognized by council and municipal officials.

Board of Revision

Established by council under the applicable municipal legislation, this board hears property assessment appeals. Each municipal statute specifies who may be on the board. This same board of revision also hears appeals against local improvement special assessments. Council must appoint a secretary to the board of revision, who may be the assessor.

Saskatchewan Municipal Board (SMB)

This is a quasi-judicial board appointed and operated by the provincial government to oversee the operations of local governments in Saskatchewan. One of its primary roles is to ensure that the financial health of municipalities is maintained. The SMB is made up of a number of committees, two of which are involved in the local improvement process. The Local Government Committee (LGC) is responsible for approving all local improvement projects. Its primary concerns are that the project meets the eligibility criteria found in the Act and that council has made adequate arrangements for financing the local improvement. The Assessment Appeals Committee (AAC) hears appeals from landowners who are unhappy with the decision of the board of revision regarding a local improvement special assessment appeal.

SMB staff are available to assist municipalities with the various stages of application for approval, financing arrangements (including issuance and sale of debentures) and appeal procedures. Contact information for the SMB is located toward the end of this manual. Municipalities are strongly urged to contact SMB staff members early in the process to ensure that all required steps are being completed. If procedures are not properly followed, the project may be delayed or denied. If approval has been granted, the LGC may still withdraw it if the proper process is not being followed, leaving the municipality responsible for the entire costs of the project.

Please note that the Act refers only to the "board"; therefore, these references must be interpreted to mean the LGC or the AAC, as applicable. From this point in the manual, references to the "board" will mean the LGC or the AAC only (**not** the SMB).

Procedures for Undertaking a Local Improvement

The steps required in the local improvement process generally follow the sections of the Act, beginning with Section 4. Reading the Act section by section provides the general process, however, there are exceptions. These exceptions will be highlighted in the manual.

Where a rural municipality chooses to establish a public utility using the provisions of the Act, council must first pass a bylaw to adopt the Act (Clause 227(1)(c) of *The Rural Municipality Act, 1989*). Once this bylaw is in place, all of the steps required by the Act must be followed (sample bylaw provided - Appendix E).

Included in this manual are local improvement flowcharts and a checklist (Appendices A, B, C and D). Each flowchart provides a "snapshot" of the steps involved in the local improvement process. There are separate flowcharts for each of the three possible ways a local improvement may be carried out. The checklist is intended for use in any of the situations initiating a local improvement and covers all of the steps required in the process. Use of these forms is not meant to be a substitute for properly following the legislation; always refer to the appropriate sections of the Act.

Before a local improvement is formally initiated, council should consider doing preliminary work on the project. This would likely include such things as:

- engineering studies;
- development of cost estimates, financing details and preliminary assessment schedules (including the proposed rate(s) and base(s) of special assessment - Sections 16 to 30 of the Act);
- surveying landowners;
- public meetings; and
- initial contact with the LGC.

This preliminary work is essential in gauging public interest and owners' willingness to prepay. Contacting the LGC early in the process will help determine whether or not the project will be approved. Preliminary work also provides council an opportunity to openly discuss plans with the public, putting to rest potential complaints that owners were not consulted. This work may result in council not proceeding at all with the project or it may point out that alterations or downsizing of council's plans are required.

(Section 5) Initiation of a local improvement

There are **three ways** in which a local improvement may be initiated:

a) by petition from landowners requesting the work (although council is not bound to do the work requested);
b) by council on its own initiative, with owners having the right to petition to prevent the work;
c) by council on its own initiative, with owners having no right to petition to prevent the work (**see Section 12**).

Section 9 deals with petitions from owners requesting that a local improvement be done. In order for the petition to be valid, it must be signed by a majority of the owners representing at least one-half of the assessed value of the **land** that will be specially assessed for the project. Assessed value *excludes* **buildings** and other improvements. Both conditions must be met; a majority of the owners must sign and their lands must equal at least one half of the affected land assessment (refer to Section 14 for details on petitions).

If **all** of the affected landowners petition for a work to be done and council agrees to proceed, the work can be carried out without any of the advertising and notices that are otherwise required by the Act. However, LGC approval is still required.

Council must undertake any local improvement by bylaw. It is not necessary to have separate bylaws for each local improvement. Before the bylaw can be adopted, a report on the proposed local improvement must be prepared (**Section 6**) and approval of the LGC must be obtained (**Section 7**).

(Section 4) Continuous or interlocking works

In considering a local improvement project, council should be aware that it may declare, by resolution, certain works or services that are continuous or interlocking to be a single local improvement. For example, if council planned to pave twelve blocks of Main Street as a local improvement, it could consider each block as a separate local improvement project. By passing a resolution under **Section 4**, the entire twelve blocks could be declared as a single project (sample resolution provided - Appendix F). This has implications for petitions against the work, as illustrated later.

(Sections 6, 7 and 8) Local improvement report and application to LGC

Council must pass a motion to have a report prepared on the proposed local improvement (sample resolution provided - Appendix F). The municipal engineer, clerk/administrator, and/or other municipal official would likely prepare this report. The required content of the report is listed in the Act (sample report form provided - Appendix G).

If council proposes to undertake a local improvement under **clause 5(1)(c)** (no right to petition against the project), it must indicate this in the report. This information is required in order for the LGC to arrange a hearing into the matter **(see Sections 11, 12 and 13 for details)**.

Once the local improvement report has been completed to council's satisfaction, a resolution is required to adopt the report and to apply to the LGC for approval (sample resolution provided - Appendix J).

In making application to the LGC, the following documentation needs to be included:

- certified true copy of the resolution adopting the report;
- copy of the local improvement report;
- preliminary assessment schedule(s) (usually completed by the municipal engineer as part of his/her preliminary work; would contain details of the general information provided in the local improvement report)(sample forms provided - Appendices H and I);
- a cheque for the LGC's filing fee (contact the LGC for the current fee structure);
- a map of the area indicating the location of the work or service and the properties to be benefited;
- copies of the municipality's most recent annual audited financial statement, annual budget and five-year capital works plan; and
- copies of any approvals required by other government departments and agencies (e.g., Saskatchewan Water Corporation or Saskatchewan Environment and Resource Management).

The LGC may approve the project, with or without conditions, or it may refuse to approve it. A condition often imposed is that council obtains prior agreement from owners to prepay a certain percentage of the special assessment. If council cannot meet the conditions imposed, it must notify the LGC so the Committee may reconsider its approval based on this new information.

(IMPORTANT NOTE: No local improvement bylaw may be passed and no notice of intention may be given until LGC approval has been received.)

(Sections 16 to 30) Determination of special assessment

This is a major exception to the stated rule that the local improvement steps follow the order of the sections of the Act. These sections deal with determining the special assessment that will be charged and all the variations that might affect this calculation. This must be considered by council at this point in the process to fully complete the local improvement report and the preliminary assessment schedule(s).

A vital part of the local improvement report is information on the cost and financing of the project. **Section 16** contains a list of items that may be included in the cost of a local improvement. Variables such as construction costs, engineering fees and interest charges on short-term loans may be included. As well, there is a general provision that

allows the inclusion of other expenses, as long as they are reasonable and directly related to the local improvement project. The inclusion of these other costs must be approved by the LGC. The costs listed in the local improvement report and preliminary assessment schedule are *estimates*.

Details on financing the project include components dealing with sources of funding for various portions of the cost (borrowing or other sources). Particular attention should be given to the "Unprepaid - Proposed Financing" section where the municipality borrows the money to "prepay" on land it owns. For more information on borrowing, see **Sections 42 to 48.**

Section 17 of the Act requires the municipal engineer to estimate the lifetime of all local improvement works. **Section 2** defines lifetime to be the "physical or functional lifetime" of the work. It is important for the engineer to be as accurate as possible in this estimate. As you will see later, if a work requires replacement and the lifetime has not expired, the municipality is required to pay for the replacement until the original lifetime has expired. The municipality is also required to pay for the maintenance and repair of the local improvement work during its lifetime. The LGC requires that the engineer's estimate of the lifetime be stated on the preliminary assessment schedule and the Act requires that it be stated in the bylaw to undertake the work.

Another important part of the local improvement report and the preliminary assessment schedule is the information on special assessment rates. The rate (or rates) used has a bearing on the financing of the project and the approval of the LGC. Special assessment rates are established either on a project-by-project basis or through a "uniform rates bylaw" **(Section 20)**.

Section 18 requires (with exceptions noted later) that the cost of a local improvement be "specially assessed" upon the land that is "benefited" by the local improvement. Benefiting does not necessarily mean abutting and includes benefit from a service. The value of the land does not necessarily have to increase for it to benefit. The same rate of special assessment must be applied to lots that benefit equally. If the benefit is not equal, the rate may be adjusted to reflect the relative benefit received. The Act allows the establishment of districts wherein different rates would apply, depending on the relative benefit received in each district.

Section 19 deals with the bases used in levying special assessments. Considerable discretion is given to council in choosing the basis for charging the special assessment rate. For example, the rate may be charged per meter of frontage, per square meter of lot area, per benefited lot, etc. The Act allows for combining two or more of these bases, as well.

Section 19 also gives the assessor discretion in designating "frontage" in unusual circumstances (e.g., a lot abutting on more than one side).

An example of a special assessment rate and basis: if the cost of a project is estimated at $100,000 and 100 lots benefit equally from the project, the special assessment charged to each lot would be $1,000 ($100,000/100). If council instead chose to use a meter frontage basis and there are 1,000 meters of frontage, the special assessment would be $100 per meter of frontage ($100,000/1,000). In this case, a lot with 22.5 meters of frontage would be charged $2,250 (22.5 x $100).

These charges would be on a "prepaid" basis. In other words, if all owners paid the entire special assessment up front, the project would be paid for completely. However, this seldom occurs. Many owners will prefer to pay the special assessment over a number of years, by way of a separate levy on their taxes. To accommodate this, council may set special assessment rates on both a prepaid and an instalment basis (more details in **Section 31**).

Section 20 allows council to pass a bylaw to establish a local improvement special assessment rate (or rates) for any work or service that will be done as a local improvement. This is referred to as a "uniform rates bylaw". The rates established in this bylaw are based on the average costs of similar works done in the past. Once established, these rates must be used for all similar projects subsequently done in the municipality.

Uniform rates should reflect borrowing costs (short and long term) that might be incurred. Rates may vary by standards of construction or according to different specifications. For example, hot-mix asphalt applied 15 centimeters thick and 9 meters wide would cost more and therefore have a higher rate than cold mix applied 5 centimeters thick and 7 meters wide. The municipal engineer should be consulted when these rates are being established.

Uniform rates bylaws must be kept current to reflect actual costs. If a uniform rate is too low to generate enough revenue to offset project costs, the municipality must make up the difference from its own revenues. If the rate generates more revenue than needed, the surplus must be placed in a fund for use in future local improvement or other capital projects. The Act states that the rates fixed in any uniform rates bylaw are effective for only **three** years. This ensures that the rates are regularly reviewed and updated (sample bylaw provided - Appendix K).

(**NOTE:** Uniform rates bylaws are generally used in cities and larger towns where similar local improvement projects occur every year. In municipalities where local improvements are rarely done, this type of bylaw may not be practical. Instead, council would pass a bylaw to establish rates when the local improvement is actually going to be carried out.)

(Section 21) Council assuming part of cost

The local improvement report asks for a breakdown of costs into the "municipality's share" and "owners' share".

Council may propose to do a project that it feels will benefit the entire municipality to some degree and it would be unfair to charge only those lands that directly benefit. This section permits council to pay a part of the cost out of general municipal revenues with the balance assessed to benefiting owners. Using the previous example, if council pays $25,000 as the municipality's share, the balance of $75,000 would be the owners' share ($100,000 - $25,000). The special assessment would either be $750 per lot ($75,000/100) or $75. per meter frontage ($75,000/1,000). In the latter case, a lot with 22.5 meters of frontage would pay $1,687.50 (22.5 x $75).

This section also requires the municipality to pay the entire special assessment when council decides to replace a local improvement work before the expiry of its lifetime. Once the lifetime of the original work has expired, council would then be permitted to specially assess the owners of the benefited land for the remainder of the lifetime of the replacement work.

(Sections 22 to 30) Determining special assessments in special cases

In order to accurately complete the local improvement report, all factors that might have a bearing on the financing of the project must be considered. These sections deal with special assessment adjustments, reductions, variations and exemptions (some of which are statutory and some of which are discretionary). The Act requires that the municipality pay for some of the reductions at large, while other reductions may be apportioned to the balance of the owners. For this reason, the overall project financing must reflect the responsibility for paying any adjustment, reduction, variation and/or exemption.

(Section 22) Subdivision
This section deals with cases where a plan of subdivision has changed or a lot has been divided. The assessor may apportion any outstanding special assessment accordingly. If any other exemption or reduction had been given prior to subdivision and subdivision resulted in changes to the conditions under which the exemption or reduction was given, council is entitled to recover the exemption or reduction.

(Section 23) Sidewalk and curbing
When sidewalks or curbing are constructed as a local improvement, only lands that abut the side of the street that the work is constructed on shall be specially assessed. However, council may pass a bylaw to specially assess lots on both sides of the street where both sides abut a sidewalk or curbing local improvement (a separate bylaw is not necessary for each project; note also, this could be included in the bylaw to undertake the work).

(Section 24) Corner lot flankage
Council may, prior to undertaking a local improvement, pass a bylaw under this section to exempt the flank of corner lots from the special assessment.

Two definitions from **Section 2** should be noted here. Firstly, "corner lot" means any lot at the intersection of two streets (this includes lanes) and "flank" generally means the longer side of a lot. Where a corner lot is square, the assessor designates one side to be the flank.

Often, projects are constructed on both streets on which a corner lot is situated. When this occurs, council can pass a bylaw to charge somewhat less for the local improvement special assessment on the flank of the lot. The exemption may be up to 100% and it may apply to all local improvements, or council may vary the exemption by type of project undertaken. A separate exemption bylaw is not necessary; however, the exemption must then be included in both the bylaw to undertake the local improvement and the special assessment bylaw (sample bylaw provided - Appendix L).

Section 24 also provides that the costs of doing certain works on the flank may be apportioned to adjacent lots in the block.

(Section 25) Irregularly shaped lots
The assessor may increase or decrease the special assessment on a lot that is "irregularly shaped". **Section 2** defines an irregularly shaped lot as any lot that is not rectangular. Any adjustment made must be fair and equitable, taking into consideration such factors as location and use of the lot.

For example, on a pie-shaped lot in a cul-de-sac, the actual frontage of the lot may be only three to four meters. If the special assessment rate is on a meter frontage basis, the assessor could increase the special assessment to make it more equitable with other lots that are not pie-shaped, but that are similar in all other respects.

(Section 26) Agricultural and railway property
Council may enter into an agreement with the owner of agricultural land or certain railway property to provide for a reduction in the special assessment. This often occurs when a local improvement is constructed adjacent to a large parcel of undeveloped farmland or a railway right-of-way and station grounds. Council may also, on its own initiative, make a reduction after the special assessment has been certified and the municipality in this case would pay for the reduction.

Where an agreement cannot be reached, either the council or the owner is entitled to ask the LGC to intervene. The LGC may specify terms and order the parties to enter into an agreement. In these situations, the orders are binding.

Any reduction made by council for railway rights-of-way and station grounds under this section cannot be more than 50% of the special assessment that would have otherwise been charged.

(Section 27) Unfit for building purposes
When a lot is "unfit for building purposes", a reduction must be made in the special assessment to be charged against the lot, on a fair and equitable basis. A lot must

qualify under this section because of its physical circumstances or characteristics, not because of the use being made of it. For example, a lot that is always covered by water would be considered unfit, while a lot that is high and dry but used as a parking lot would not be considered unfit for building purposes.

(Section 28) Regulations
The government may make regulations, in special cases, providing for additional adjustments, reductions or variations in special assessments. As regulations may be made from time to time, municipalities should check to see if any are in place when planning to carry out a local improvement.

(Section 29) Agreement with others
This section deals with local improvements that are constructed on streets that form the boundary line between municipalities or between a municipality and an Indian Reserve. Agreements may be entered into to share the cost of the local improvement. Also, there are provisions dealing with the special assessment of lands that are annexed to the municipality.

(Section 30) Exemption from taxation for local improvements
This section lists lands that are exempt from special assessment for local improvements. This list is much less extensive than the lists of exemption from taxation contained in any of the municipal Acts and municipalities should be well aware of the differences. For example, lands owned by any municipality, school division, special care home or hospital are **not** exempt from special assessment. In addition, council has no authority to grant exemptions from special assessments. Exemption from special assessment is limited to Crown land; public squares, parks and dedicated lands; war memorials and any land that is exempted from local improvement special assessment by statute.

Even though this exemption exists, the Act requires that these properties be specially assessed and the special assessment be paid by the municipality. Owners of exempt property may, and often do, pay the special assessment under an agreement with the municipality. If exempt properties are occupied or leased by a person who would not be exempt, the owner of the exempt land is required to pay the special assessment.

The exemption provided by the Act extends to petitioning as well. In other words, owners of exempt land can neither petition for nor against a local improvement project. However, because these properties are subject to special assessment, their number and assessed value must be considered by the assessor in determining the validity of petitions.

(Section 10) Notice of intention

(This applies where council is acting under Clause 5(1)(b) of the Act - on its own initiative.)

Once approval from the LGC has been obtained, council must give notice of its intention to undertake the local improvement project (**Section 15** contains details on the form of notice and how it is to be served).

The bylaw to undertake a local improvement cannot be passed and no work can be started until after twenty-one (21) days from the last date this notice is published. This allows owners the opportunity to petition to prevent the work. Like a petition from owners requesting a work, the petition against a work must be signed by a majority of the owners representing at least one-half of the assessed value of the land that will be specially assessed for the project. Assessed value *excludes* buildings and other improvements.

Unlike a petition requesting a work, the petition **against** the work **is** binding on council. If a valid petition is received, council cannot pass the local improvement bylaw and cannot undertake a similar local improvement in the same area for at least **twelve (12)** months. If no valid petition against the work is received, council may pass the local improvement bylaw and proceed to carry out the work at any time within two years.

As previously discussed, projects may be undertaken as separate local improvements or, in some cases, as a single local improvement. In the example from page 6, if each of the twelve blocks were considered to be separate local improvements, twelve valid petitions would have to be received to prevent all of the work (although any one valid petition would prevent the work on that particular block). If the paving is declared to be a single local improvement, one valid petition covering all twelve blocks must be submitted to prevent all of the work.

(Sections 11, 12 and 13) No right to petition to prevent work
(These apply where council is acting under Clause (5)(1)(c) of the Act - on its own initiative with **no right by owners to petition against the work**.)

Council may determine that a local improvement project should proceed without owners being able to petition against the work. This includes water or sewer projects that are required by law. Before council can give notice of its intention to undertake the work or pass a bylaw to proceed with the project, the LGC is required to hold a hearing into the matter. Requirements for the notices of and procedures for the hearing are determined by the LGC. After the hearing has concluded, the LGC may approve the project, with or without conditions, or it may refuse the project and its decision is final and binding. If the LGC grants approval, notice of council's intention to pass a bylaw to undertake the local improvement is given as required by **Section 15**.

Even after receiving LGC approval, council may decide not to pass the bylaw. The LGC's binding decision relates to *approval* for the work to proceed; it does not bind council to actually carrying out the work.

(Section 14) Petitions re: local improvements

As indicated previously, petitions from owners play a large role in the local improvement process. This section provides details on the receipt and validity of petitions for and against local improvement projects. Proper handling of these provisions is vital and can help reduce or eliminate a lot of unnecessary problems.

The date the clerk receives a petition is the date it is deemed to be presented to council.

The assessor must determine the validity of a petition within twenty-one (21) days of the clerk receiving it. Multiple petitions may be received by the clerk and at different times; however, the assessor has twenty-one (21) days from the receipt of each to determine its validity. Letters or petitions from individuals are often received. Multiple petitions may be treated on a collective basis, depending on the date received, when determining validity (Subsection 14(2.1)).

Clerks and assessors are urged to assist owners with petitions, when possible. This makes the job of receiving and determining the validity of petitions much easier and also makes for good public relations (sample petition forms are provided as Appendices M and N).

The rules to follow in determining the validity of a petition are listed in Subsection 14(3). The main rules are:

- if one person owns more than one lot that will be affected by the local improvement, he or she is considered to be just one owner;
- the assessor must exclude from the petition the name and assessed value of any owner who would not be specially assessed for the local improvement;
- a sufficient description of the land owned must be included with the signature (the legal description and/or civic address should be shown and the owner's name should be printed beside the signature);
- the assessor uses the assessed values from the most recent municipal assessment roll (that is, the assessment roll most recently confirmed by the Saskatchewan Assessment Management Agency);
- where a lot is owned by two or more people, they are considered to be just one owner and their signatures are to be disregarded unless the assessor is satisfied that
  - a majority of them have individually signed the petition; or
  - all owners sign and file with the assessor a statement indicating that one signature on the petition is on behalf of all owners;
- names cannot be added or removed once the petition has been received by the clerk.

(Section 15) Publishing and service of notice of intention

Sections 10 and 11 deal with the requirement for council to provide a notice of its intention to undertake a local improvement. **Section 15** deals with the form and content of the notice and how it is to be issued.

The Minister has prescribed the forms to be used to give this notice (prescribed forms provided - Appendices 0 and P). Municipalities must use these forms as presented or modify them to suit local circumstances, providing the modified forms are substantially in compliance with the prescribed forms. In order words, the prescribed form provides the *minimum* requirements and municipalities may add to it. **Subsection 15(6)** provides the details of what is to be included in the form.

The notice must be **published** in a newspaper (or other publication) that circulates in the municipality. It must be published once each week for two weeks in a row, at least six days apart.

The notice must also be **delivered** to each owner whose land will be specially assessed for the local improvement. It may be delivered personally, by leaving it at the person's residence or business or by ordinary mail.

If owners will be given the right to petition against the work, the notice must state the deadline for receipt of petitions (must be no less than twenty-one (21) days after the last publication of the notice). When no right to petition against the work has been given, the notice must state the date that council will meet to consider the local improvement bylaw (must also be no less than twenty-one (21) days after the last publication of the notice).

Once all notices have been published and delivered, the clerk is required to sign a statement certifying that this has been done as required (sample form provided - Appendix Q). This statement serves as proof that proper notice was given.

If no petitions are received against the local improvement, or if the petitions are insufficient, council may proceed to pass a bylaw to undertake the local improvement (sample bylaw provided - Appendix R). The work may be done at any time within two years after the last publication of the notice of intention.

Work or service is carried out

Once the procedures have been completed to this point, a call for tenders may be issued, the tenders reviewed, a contract awarded and the work commenced. Council may choose to use its own work force instead of contracting the work out. If necessary, arrangements should be made for temporary borrowing to finance the project until prepayments come in (this is usually authorized in the bylaw to undertake the work, although it may be authorized by a separate bylaw). Care should be exercised in keeping track in the municipal accounting records of all costs related to the local improvement project. To this point, special assessment rates have been based on estimates. Once the project is

complete, the *actual* costs are used to establish the rates that are finally assessed against the properties (except where a uniform rate bylaw is in effect).

(Section 31 and 32) Special assessment bylaw

Once the project is complete and all the costs are in, council proceeds to pass the special assessment bylaw. This bylaw establishes the special assessment rate and authorizes the charge against each benefited lot. If a uniform rate bylaw is in effect, this special assessment bylaw must be passed to authorize those charges against each benefited lot.

This bylaw also sets out payment options available to landowners; that is, in a lump sum (prepaid), by annual or other instalments or according to any payment plan approved by the LGC. Annual instalments can not extend beyond the lifetime of the work and may include interest charges. The Act requires that annual instalments be added to and form part of the taxes on the land being specially assessed (see sample bylaw - Appendix S).

(Section 32 and 33) Special assessment roll

Council is required to have a special assessment roll prepared (usually by the assessor). **Section 32** lists what is to be included in the roll. This roll serves as the official record of the local improvement, in which all of the particulars of each project are kept, including owners' names, mailing and civic addresses, legal descriptions and information on special assessment rates, bases and payments. A copy of the roll should be appended to the special assessment bylaw (sample special assessment roll provided - Appendix T).

Within 15 days after completing the special assessment roll, the assessor shall:

- publish in at least one issue of a newspaper circulating within the municipality a notice advising of:
  - the completion of the special assessment roll;
  - the times when and the place where the roll may be inspected; and
  - the time and place of the sittings of the board of revision; and
- serve a notice of the proposed special assessment, in the form prescribed by the minister, on the owner of every parcel of land proposed to be specially assessed.

The form of the published notice is neither prescribed nor approved (sample notice for publication provided - Appendix U).

Subsection 33(4) describes what must be in the notice to owners. The prescribed form is the minimum that must be provided; council may add any other information to the notice that it desires (sample notice to owners provided – Appendix V). To avoid frivolous appeals or appeals made out of misunderstanding, the council or the assessor could provide information in the notice explaining what might and might not constitute valid grounds for appeal. It may also be a good idea to state in the notice what powers and authority the board of revision has to deal with appeals (as outlined in Section 34).

Once all notices have been published and delivered, the clerk is required to sign a statement certifying that this has been done (sample form provided - Appendix W). This statement serves as proof that proper notice was given.

The special assessment roll shall be kept open to inspection at the office of the assessor, from the day of completion of the special assessment roll to the last day for filing a notice of appeal to the board of revision, during:

- regular office hours; and
- any additional times that the council may determine.

A person who wishes to appeal against a proposed special assessment shall, within 30 days after the day on which the notice of special assessment is delivered to that person, deliver a notice of appeal to the assessor:

- personally; or
- by mailing it to the office of the assessor by ordinary mail.

A notice of appeal delivered by ordinary mail is deemed to have been received on the fifth day following the day of its mailing.

A notice of appeal must be in the form prescribed by the minister (see page 3 of Appendix V) and include:

- a description of any error alleged:
  - in determining or calculating the frontage of lands;
  - in calculating the special assessment; and/or
  - in preparing the special assessment roll or notice of special assessment;
- the grounds for every error alleged;
- in summary form, the material facts on which the appellant relies; and
- the address of the appellant at which documents may be delivered.

Following the appeal period, the board of revision sits to hear appeals. Procedures to be followed are the same as for an ordinary property assessment appeal to the board of revision, as specified in the municipal Acts. If no appeals are received, no meeting of the board of revision is required.

(Section 34) Powers and jurisdiction of board of revision

The board of revision's jurisdiction in dealing with appeals is outlined in this section. This information could be given to potential appellants as well as to members of the board, so that all parties know what will and will not be allowed.

The board of revision has the authority to hear appeals only on the following:

- names of owners;
- the unit(s) of measurement;
- the calculation of the special assessment;
- lands exempt from taxation;
- the lands that are or will be benefited;
- conformance to the Act of the items of cost; and
- conformance to the Act of the special assessment rate.

The board may also determine and fix the amount of special assessment on any lot that was not previously assessed or was improperly assessed.

It does **not** have the authority to review or alter:

- the portions of the cost of the work to be borne by owners and by the municipality respectively;
- the actual costs of the local improvement; or
- the basis of special assessment chosen by council.

(Section 35) Other powers of board of revision

At the sitting of the board of revision, the board may determine that a lot should not have been assessed, should have been assessed or was improperly assessed. When this happens, the board must adjourn before deciding on the matter. It must then provide notice to the owner of any lot that a proposed change in assessment (or a new assessment) is being considered and that the board will reconvene to decide on the matter. The notice must be served at least ten days before the board reconvenes. The board must provide the owner with the opportunity to be heard when it reconvenes.

This notice must be in the prescribed form and delivered to the owner personally, by leaving it at his/her residence or business or by ordinary mail (prescribed form provided - Appendix X).

The decision of the board of revision shall be delivered within 14 days after making its decision, with supporting reasons, to the appellant and anyone else affected by the decision. The decision may be delivered in person, by leaving it at the person's residence or business or by ordinary mail. The notice of decision should include information on how to appeal the decision of the board to the AAC. The process to be followed is the same as for an appeal to the AAC regarding an ordinary property assessment, as outlined in the municipal Acts (sample notice of decision form provided - Appendix Y).

(Sections 36 and 37) Correction of special assessment roll

The assessor makes changes to the special assessment roll as required by the board of revision, including adjustments to prepayments, and then certifies the roll. After certification, invoices are sent out to owners based on the certified special assessment roll, stating payment deadlines (see Section 38) and other particulars.

"Obvious errors" in the assessment roll may be corrected at any time by resolution of council. For example, the special assessment is shown on the roll as being payable in "100" annual instalments when it should have been "10". This type of error can be changed under Section 37.

(Section 38) Prepayment of special assessment

Council specifies, by resolution, the time period during which prepayments of special assessments may be made. This period must be within the current taxation year and must be no less than thirty days after the special assessment roll has been certified (sample resolution provided - Appendix Z).

(Section 39) Variation of payment of special assessment

After a local improvement special assessment has been made, council may allow deferral of payment or early payment of some or all of the outstanding instalments, on whatever terms and conditions that it decides. If council has borrowed money to finance part of the local improvement, any early payment of the principal portion on the special assessment must be set aside by the council to be used for repayment of the borrowed money.

These payment variations must be authorized by bylaw. Council may put in place a general payment variation bylaw that applies to all local improvement special assessments or it may pass separate bylaws dealing with specific local improvements (sample bylaw provided - Appendix AA).

The accounting for these payments and deferrals will be just as varied as the payment options available. The municipality's auditor should be consulted on the accounting entries needed to handle the various payments received or deferred.

(Sections 40 and 41) Appeal to AAC and Court of Appeal

An owner may appeal a decision of the board of revision to the AAC. The procedures to be followed for such appeals are the same as those outlined in the various municipal Acts dealing with ordinary property assessment appeals to the AAC. The AAC's powers and jurisdiction are the same as those of the board of revision (this should be pointed out to appellants when they seek information on how to appeal to the AAC). If the AAC's decision favors the appellant, the assessor must make the necessary adjustments to the special assessment roll and to any prepayments affected.

Stated cases to the Court of Appeal regarding local improvement special assessments are handled in the same way as for ordinary assessment appeals.

Information on the procedures that are followed for appeals to the AAC or stated cases to the Court of Appeal are available from the Secretary to the AAC. Contact information is available on page 23 of this manual.

(Section 42 to 48) Borrowing powers

These sections deal with a municipality borrowing money to finance, either short-term or long-term, by way of debenture or other security, part of the cost of a local improvement. This includes money borrowed for ongoing financing of the project as well as borrowing after the project has been completed. Bylaw requirements, procedures and debt limits are detailed in these sections and are subject to LGC authorization. Sample borrowing bylaws are available from LGC staff.

The following are the highlights of these sections:

- debentures must be payable within the lifetime of the work;
- special assessment instalments must be used to pay off the debt issued for the local improvement;
- instead of borrowing, council may pay the municipality's share, or the entire cost of the local improvement, from its general funds, providing it has allowed for this in its budget and has received prior LGC approval to do so (LGC policy is that this must be done by way of an "expenditure" bylaw, samples of which are available from LGC staff);
- even where the municipality's share is taken from the general operating fund, the owners' share may still be imposed by special assessments.

If debentures are issued, the relevant municipal Acts should be consulted for specific requirements. One such requirement that is common to all is that a "Debenture (or Securities) Register" be prepared and maintained for every debenture issued.

In order to finalize the financing of the project, submission of a Final Assessment Schedule to the LGC is required, along with copies of the relevant borrowing or expenditure bylaw(s). While the Preliminary Assessment Schedule contained *estimates*, the Final Assessment Schedule contains *actual* costs, rates, prepaid and unprepaid amounts and the total amount of annual instalments to be levied. This information is used by the LGC in determining approval for borrowing or expenditure bylaws (sample forms provided - Appendices BB and CC). The LGC provides assistance and advice in reviewing borrowing options, including the issue and sale of debentures.

As required by **Subsection 31(4)**, payments to be made by instalment must be added to and form part of the taxes on the land specially benefited by the local improvement. These amounts should be added to the appropriate properties in the tax roll in accordance with the Act, the special assessment bylaw and the special assessment roll, in a timely manner. Carefully record in the tax roll the first year that the instalments are levied and the last year that they will be levied to ensure accurate accounting of these amounts.

Miscellaneous and Special Provisions

Sections 49 to 71 of the Act deal with a range of miscellaneous items and special provisions relating to local improvements.

Council may pass a bylaw to require the connection of certain benefiting properties to the municipal water, sanitary and/or storm sewer systems. The Act provides for notice to owners, a hearing mechanism and the cost of the work to be specially assessed as a local improvement **(Section 49)**.

Council may pass bylaws providing for connection of properties to the municipal water, sanitary and or storm sewer systems, on application by the owner. While not necessarily done as a local improvement, the Act allows the cost of this type of connection to be paid for like a local improvement - lump sum or instalment payments, with unpaid amounts added to and forming part of the property taxes **(Section 50)**.

Special assessments are charged to the land but are not encumbrances to the land. In other words, the owner may continue to use or sell the lot regardless of this special assessment. However, if a special assessment remains unpaid after December 31 of the year it comes due, it must be transferred to property tax arrears where it becomes subject to tax penalties and enforcement measures, including the registration of a tax lien **(Sections 52 and 56)**.

Special assessments are made against the land, not the owner. Even if ownership changes, the special assessment remains with the land **(Section 53)**.

A subsequent council may continue local improvement proceedings started by a previous council **(Section 57)**.

The municipality is responsible for paying for the maintenance and repair of any local improvement during the lifetime of the work. There are two exceptions:

(1) when another party has agreed to maintain and repair a work by agreement under **Section 29**; or

(2) when water and/or sewer connections are made under **Sections 49 or 50**, maintenance and repair of the connection from the building to the lot line is the responsibility of the landowner **(Section 55)**.

The LGC may approve the use of certain forms, notices, etc. and once approved, their use is not open to challenge **(Section 58)**.

Regulations may be made by the Lieutenant Governor in Council or by the Minister for a variety of reasons, including prescribing forms and notices required by the Act. The Local Improvements Forms Regulations, approved by Minister's Order February 15, 1994, prescribe the forms identified as Appendices O, P, V and X **(Sections 59 and 60)**.

Fines may be imposed on persons who violate provisions of the Act or who fail to comply with the Act or orders, bylaws, etc. made under the Act. On conviction, a person may be required to pay up to $500 and, for a continuing offence, up to an additional $75 per day. The fines provided for under this Act may be in addition to any fine provided for under any municipal Act **(Section 61).**

A tax certificate must contain information regarding local improvement special assessments that have been made or are about to be made. In addition, it must contain a notice if LGC approval has been given under Section 8 **(Subsection 297.1(3.1) of *The Urban Municipality Act, 1984*).**

Contact Information

Saskatchewan Municipal Board
Local Government Committee and
Assessment Appeals Committee
4th Floor, 2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

Local Government Committee:

Phone: General Inquiries	(306) 787-6221
Secretary	(306) 787-6227
Chair	(306) 787-6223

Assessment Appeals Committee:

Phone: General Inquiries	(306) 787-2658
Secretary	(306) 787-2644
Fax:	(306) 787-1610

Saskatchewan Municipal Affairs, Culture and Housing
Advisory (Management) Services

4th Floor
1855 Victoria Avenue
Regina, Saskatchewan
S4P 3V7

Phone: General Inquiries (306) 787-2680
Fax: (306) 787-8748

9th Floor
122 - 3rd Avenue North
Saskatoon, Saskatchewan
S7K 2H6

Phone: (306) 933-6922
Fax: (306) 933-7720

Saskatchewan Municipal Affairs Culture and Housing
Northern Municipal Services

P.O. Box 5000
La Ronge, Saskatchewan
SOJ 1LO

Phone: General Inquiries (306) 425-4320
Fax: (306) 425-2401

P.O. Box 159
Buffalo Narrows, Saskatchewan
SOM OJO

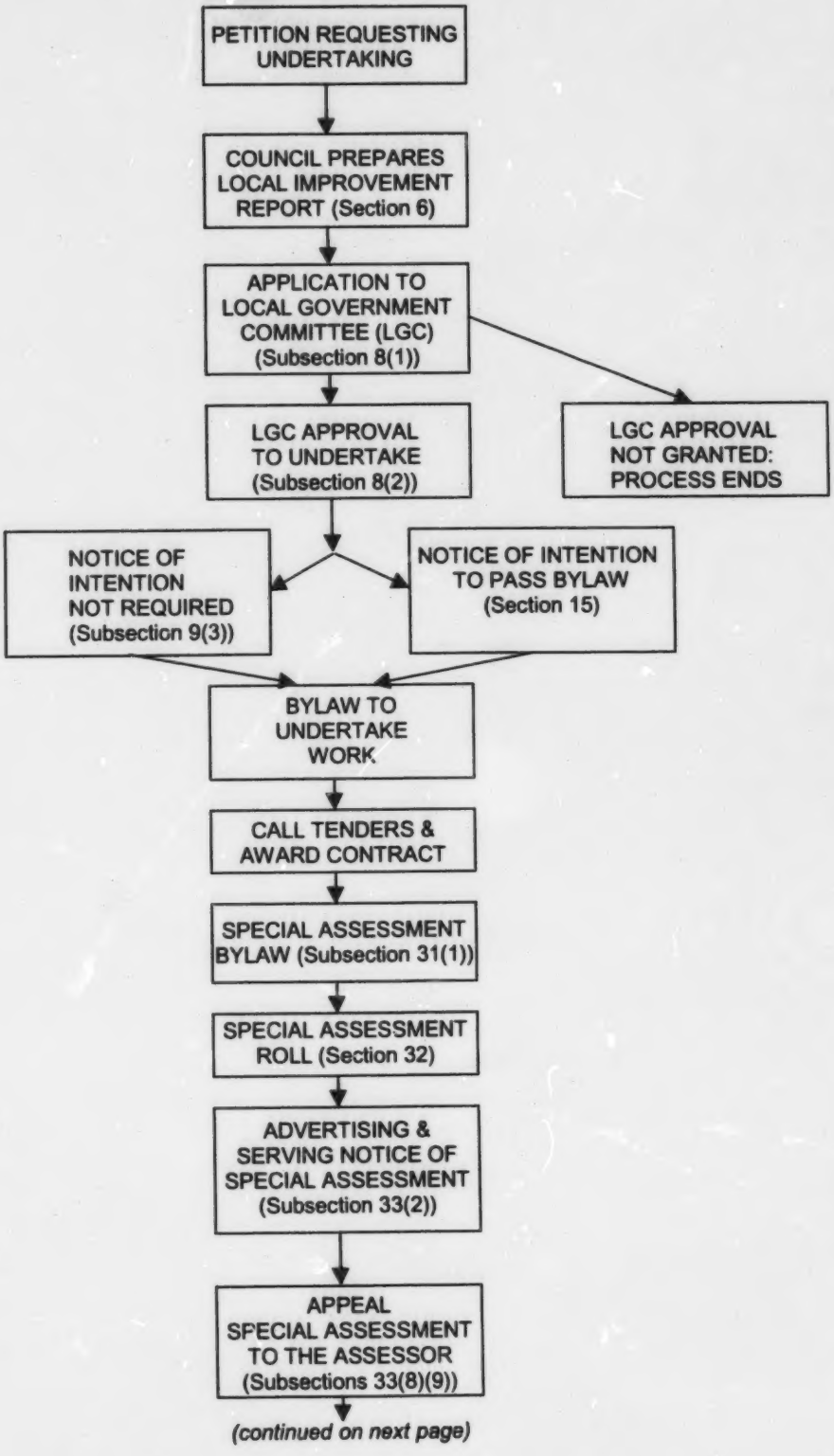
Phone: (306) 235-1726
Fax: (306) 235-1727

Appendices

A Proceedings where a petition is received requesting local improvement **5(1)(a)**
B Proceedings where council initiates local improvement **5(1)(b)**
C Proceedings where council initiates local improvement and there is no right to petition against **5(1)(c)**
D Local improvement checklist
E Sample bylaw to adopt *The Local Improvements Act, 1993*
F Sample resolutions - local improvement report and declaring single improvement
G Local improvement report form
H Preliminary assessment schedule (benefiting)
I Preliminary assessment schedule (fronting)
J Sample resolution adopting local improvement report, application to SMB
K Sample bylaw to provide for uniform rates
L Sample flankage exemption bylaw
M Sample petition **5(1)(a)**
N Sample petition **10(3)**
O Notice of proposed local improvement to be published **15(1)(a)**
P Notice of proposed local improvement to be sent or delivered to owner **15(1)(b)**
Q Statement to confirm publication and delivery of notices **15(7)**
R Sample bylaw to undertake a local improvement
S Sample bylaw to provide for special assessments
T Special assessment roll form
U Notice of local improvement to be published **33(2)**
V Notice of local improvement to be sent to owners and notice of appeal **33(3)**
W Statement to confirm publication and delivery of notices **33(7)**
X Board of revision's notice to be sent or delivered to owner - adjournment **35(1)**
Y Sample notice of decision from the board of revision **35(4)**
Z Sample resolution setting deadline for prepayments
AA Sample payment variation bylaw
BB Final assessment schedule (benefiting)
CC Final assessment schedule (fronting)

Appendix A

LOCAL IMPROVEMENT PROCEEDINGS UNDER 5(1)(a)


PETITION REQUESTING UNDERTAKING
COUNCIL PREPARES LOCAL IMPROVEMENT REPORT (Section 6)
APPLICATION TO LOCAL GOVERNMENT COMMITTEE (LGC) (Subsection 8(1))
LGC APPROVAL TO UNDERTAKE (Subsection 8(2))
LGC APPROVAL NOT GRANTED: PROCESS ENDS
NOTICE OF INTENTION NOT REQUIRED (Subsection 9(3))
NOTICE OF INTENTION TO PASS BYLAW (Section 15)
BYLAW TO UNDERTAKE WORK
CALL TENDERS & AWARD CONTRACT
SPECIAL ASSESSMENT BYLAW (Subsection 31(1))
SPECIAL ASSESSMENT ROLL (Section 32)
ADVERTISING & SERVING NOTICE OF SPECIAL ASSESSMENT (Subsection 33(2))
APPEAL SPECIAL ASSESSMENT TO THE ASSESSOR (Subsections 33(8)(9))

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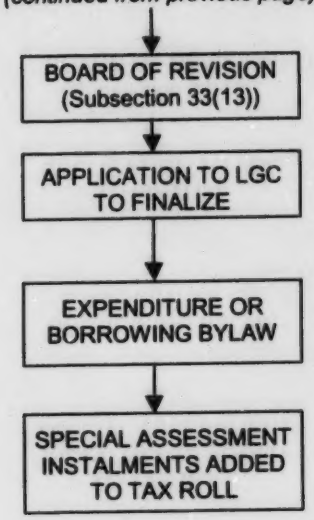
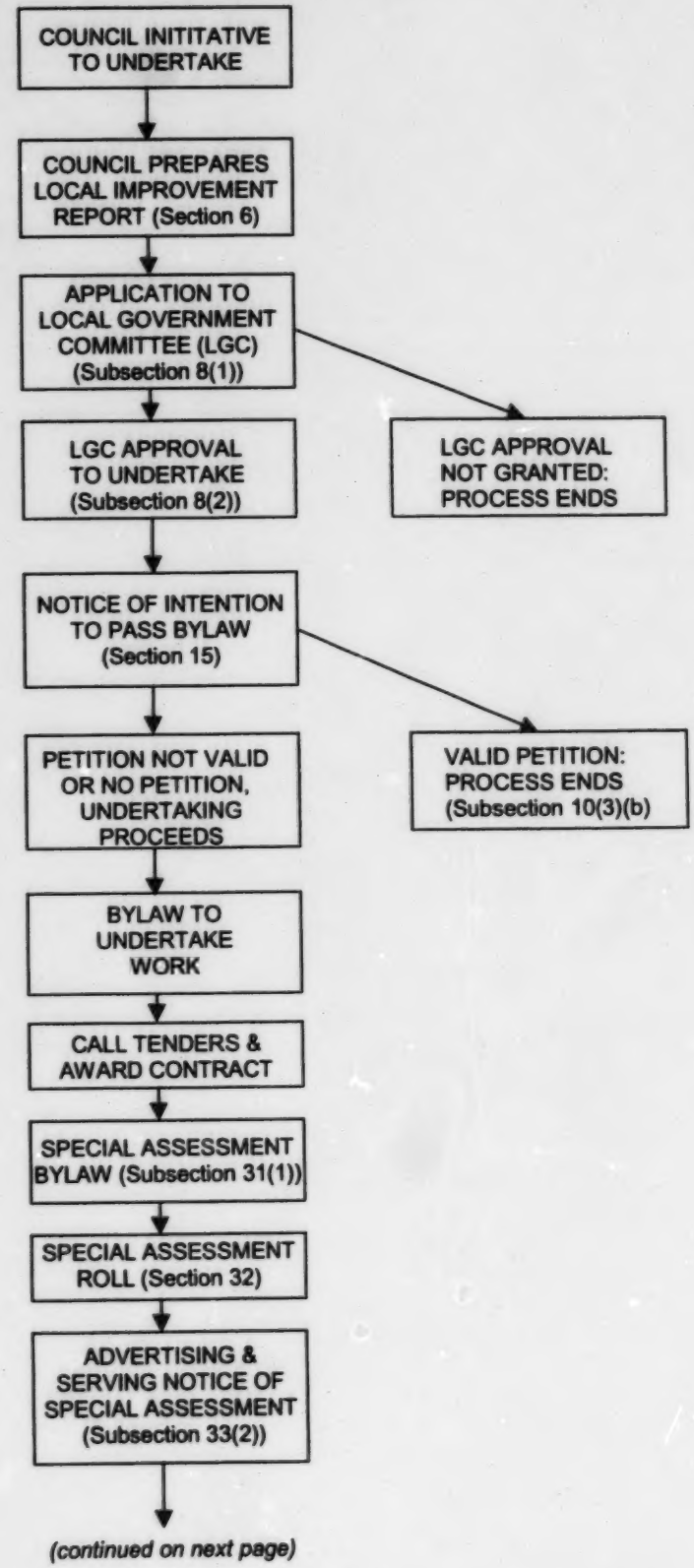


LOCAL IMPROVEMENT PROCEEDINGS UNDER 5(1)(b)


COUNCIL INITITATIVE TO UNDERTAKE
COUNCIL PREPARES LOCAL IMPROVEMENT REPORT (Section 6)
APPLICATION TO LOCAL GOVERNMENT COMMITTEE (LGC) (Subsection 8(1))
LGC APPROVAL NOT GRANTED: PROCESS ENDS
LGC APPROVAL TO UNDERTAKE (Subsection 8(2))
NOTICE OF INTENTION TO PASS BYLAW (Section 15)
VALID PETITION: PROCESS ENDS (Subsection 10(3)(b)
PETITION NOT VALID OR NO PETITION, UNDERTAKING PROCEEDS
BYLAW TO UNDERTAKE WORK
CALL TENDERS & AWARD CONTRACT
SPECIAL ASSESSMENT BYLAW (Subsection 31(1))
SPECIAL ASSESSMENT ROLL (Section 32)
ADVERTISING & SERVING NOTICE OF SPECIAL ASSESSMENT (Subsection 33(2))

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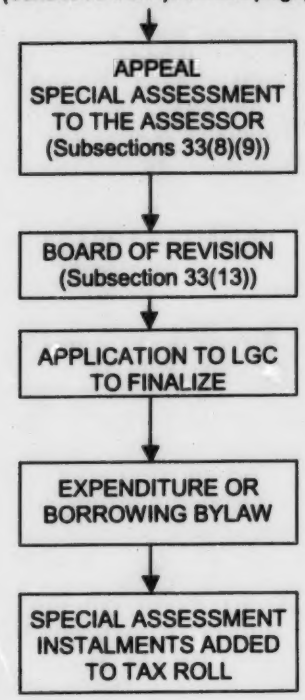
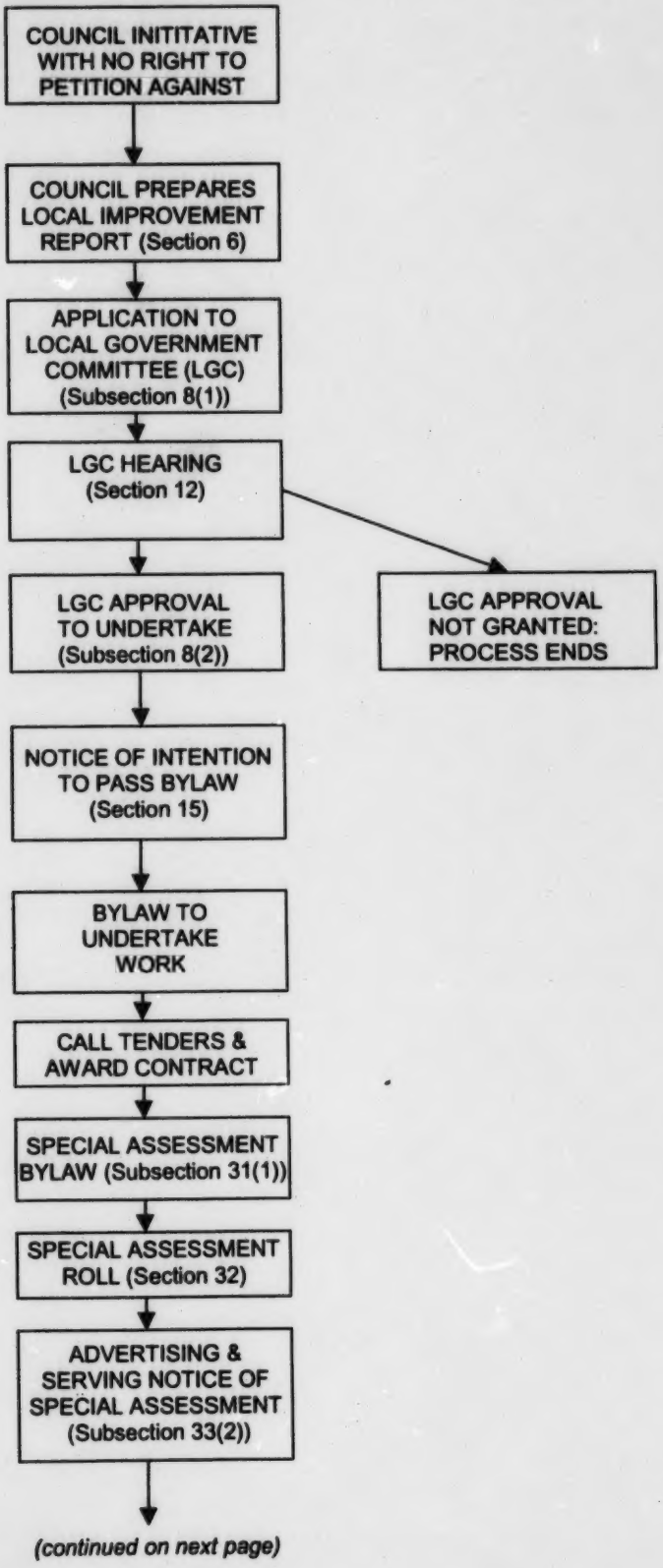


LOCAL IMPROVEMENT PROCEEDINGS UNDER 5(1)(c)


COUNCIL INITITATIVE WITH NO RIGHT TO PETITION AGAINST
COUNCIL PREPARES LOCAL IMPROVEMENT REPORT (Section 6)
APPLICATION TO LOCAL GOVERNMENT COMMITTEE (LGC) (Subsection 8(1))
LGC HEARING (Section 12)
LGC APPROVAL NOT GRANTED: PROCESS ENDS
LGC APPROVAL TO UNDERTAKE (Subsection 8(2))
NOTICE OF INTENTION TO PASS BYLAW (Section 15)
BYLAW TO UNDERTAKE WORK
CALL TENDERS & AWARD CONTRACT
SPECIAL ASSESSMENT BYLAW (Subsection 31(1))
SPECIAL ASSESSMENT ROLL (Section 32)
ADVERTISING & SERVING NOTICE OF SPECIAL ASSESSMENT (Subsection 33(2))

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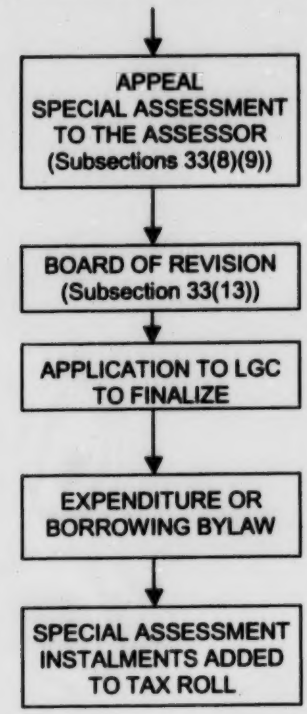

LOCAL IMPROVEMENT CHECKLIST

(under 5(1)(a)* or 5(1)(b))

(Go through each point on the checklist in sequence, even if just to mark "n/a")

NOTE: A Rural Municipality may adopt *The Local Improvements Act, 1993*, by bylaw, to establish a public utility (i.e., water, sewer, storm sewer, radio, TV or municipal transportation system) under Clause 227(1)(c) of *The Rural Municipality Act, 1989* (RMA) or to provide street lights, including energy costs under Clause 242(1)(k) of the RMA.

* Exception where, under 5(1)(a), all owners petition for a work, then no advertising or service of the notice of intention is required.

1. Preliminary work should be done - engineering studies, development of cost estimates, financing details and preliminary assessment schedules, surveys of landowners, public meetings, etc.

2. Resolution authorizing preparation of local improvement report (Section 6).
   Date _____

3. Resolution declaring works or services are a single local improvement, if applicable (Section 4).
   Date _____

4. Bylaw to provide for uniform rates, if applicable (Subsection 20(1)).
   Date adopted _____ # _____

5. Flankage exemption bylaw, if applicable (Subsection 24(1)).
   Date adopted _____ # _____

   NOTE: Items number 4 and/or 5 must be considered (where used) in determining the estimated cost that is to be included in the local improvement report.

6. Resolution to adopt local improvement report (Section 6) and to make application to Local Government Committee (LGC)(Section 8).
   Date of Resolution _____
   Date Submitted to LGC _____

   Documentation required to be included with submission to LGC:
   - Certified true copy of resolution and local improvement report;
   - Preliminary Assessment Schedule(s);
   - Cheque to cover filing fee;
   - A map of the area indicating location of work/service and/or benefiting property;
   - Copies of current year budget, latest 5-year capital works plan and latest annual audited financial statement; and
   - Written confirmation of approval to construct. e.g., Saskatchewan Water Corporation, if applicable.

   Date Approved by LGC _____

NOTE: The LGC conducts a hearing (Section 12) where council intends to pass a bylaw under Clause 5(1)(c) and Section 11 (no right by owners to petition to prevent a local improvement). In this case, the hearing must be held and LGC approval obtained **before** the notice of intention is given. Notice of and procedures for the hearing are established by the LGC.

7. Notice of intention to pass a bylaw to undertake a local improvement (Subsection 10(1) & Section15).
   Date of first publication _____

   Date of second publication
   (at least 6 clear days after first publication)_____

   Date of mailing/delivery _____

8. Statement of publication and mailing/delivery of notice (Subsection 15(7)).

9. Deadline for petitions against the proposed local improvement (not less that 21 days after last publication)(Subsection 10(3)).
   Date _____

10. Assessor to certify validity of petition(s) (within 21 days of filing with clerk) (Subsection 14(2)).
    Date _____

11. Bylaw to undertake work/service (Sections 3, 5, and 11) and temporary borrowing, if applicable (Subsection 42(1)).
    Date adopted _____

12. Temporary loans/advances. # _____

13. Call for tenders (may occur at same time as notice of intention), if applicable.
    Date _____
    Deadline for receipt of tenders _____

14. Contract awarded, if applicable.
    Date _____
    Contractor _____
    Amount _____
    Bid Bond Yes _____ No _____ Amount_____
    Date work/service completed _____

15. Bylaw to enter into agreement to reduce agricultural or railway special assessments, if required (Subsection 26(1)).
    Date adopted _____ # _____

16. Bylaw to enter into agreement with rural municipality or Indian Band to share costs of local improvement, if required (Subsection 29(1)).
    Date adopted _____ # _____

17. Special assessment bylaw (Subsection 31 (1)).
    Date adopted _____ # _____

18. Special assessment roll (Section 32).
    Date prepared _____

19. Within 15 days of completing special assessment roll, assessor must publish a notice in at least one issue of a newspaper circulating within the municipality advising of (Subsection 33(2)):
    a) the completion of the special assessment roll;
    b) the times when and the place where the roll may be inspected; and
    c) the time and place of the sittings of the board of revision and

    serve a notice of the proposed special assessment, in the form prescribed by the minister, to all owners that are specially assessed.

    Date of publication _____
    Date of mailing/delivery _____

20. Statement of publication and mailing/delivery of notice (Subsection 33(7)).
    Date _____

21. Special assessment roll open for at least 30 days after publication or notice of assessment is mailed or delivered.

22. Deadline for filing appeals to the board of revision. A person who wishes to appeal against a special assessment shall, within 30 days after the day on which the notice of special assessment is delivered to that person, deliver a notice of appeal to the assessor personally or by mailing it to the office of the assessor by ordinary mail (Subsection 33(9)).

    Deadline for filing appeals to the Board of Revision _____

23. Board of revision sitting may be no sooner than 21 days after appeals close (Section 253 of *The Urban Municipality Act, 1984* (UMA), Section 305 of the RMA and Section 204 of *The Northern Municipality Act* (NMA).
    Date _____

24. Notice under Section 35 (errors, omissions, etc.) delivered at least 10 days before board of revision reconvenes.

    Date _____

25. Notice of Board of Revision decisions mailed/delivered (Subsection 35(4)).

    Date _____

26. Deadline for owner to appeal to Assessment Appeals Committee (Section 40).
(Appeal must be made within 30 days of the date of mailing/delivery of the notice of decision of the board of revision (Subsection 261(1) UMA, Subsection 317(1) RMA, Subsection 212(1) NMA).
Date _____

27. Correction of Special Assessment Roll (Subsection 36(1).
Date _____

28. Certification of special assessment roll and special assessment invoices sent to owners (Subsection 36(2)).
Date _____

29. Prepayment deadline (not less than 30 days from certification of special assessment roll, set by resolution) (Section 38).
Date_____

30. Bylaw to provide for variation of payment of special assessments (Section 39).
Date adopted _____ # _____

31. Contact LGC to finalize financing:
Final assessment schedule completed
Date _____

Long term borrowing bylaw (Clause 42(1)(b))
Date adopted _____ # _____

Amending interest rate bylaw (Subsection 43(4))
Date adopted _____ # _____

Expenditure bylaw (Subsection 44(1)
Date adopted _____ # _____

Establish program for sale of securities.

32. Special assessment instalments added to tax roll (Subsection 31(4)).
First year _____
Last year _____

33. Securities/debenture register prepared (Subsection 221(1) UMA, Section 277 RMA, Subsection 176(1) NMA).
Date _____

SAMPLE BYLAW TO ADOPT THE LOCAL IMPROVEMENTS ACT, 1993

RURAL MUNICIPALITY OF _____No. _____
BYLAW NO. _____

A BYLAW TO ADOPT *THE LOCAL IMPROVEMENTS ACT, 1993*
IN ORDER TO CARRY OUT CERTAIN WORKS

The Council of The Rural Municipality of _____ No. _____, in the Province of Saskatchewan, enacts as follows:

1. That *The Local Improvements Act, 1993* be adopted to:
   - Establish, as a local improvement, (describe public utility and which part(s) of the municipality it applies to) or
   - Provide for assessing and levying, as a local improvement, the energy charges for street lights and the cost of doing the work, on all taxable properties in the following area(s) of the municipality: (list area(s) to which the levy applies)

_____
Reeve

{Seal}

_____
Administrator

(Section 226, Clauses227(1)(c) and 242(1)(k), Subsection 242(3) of *The Rural Municipality Act, 1989)*

NOTE: this bylaw may be combined with the bylaw to establish the public utility or to provide street lighting.

Resolution #1

"That due to their continuous or interlocking construction (or "carrying out" in the case of services), the following works/services (describe) be declared a single local improvement."

Resolution #2

"That the (Clerk/Administrator/Engineer or _____) prepare a report in accordance with Section 6 of *The Local Improvements Act, 1993* with respect to the proposed local improvement listed below:

Work/Service _____ On _____ From _____ To _____

Which has an estimated cost of $ _____.

(Describe work/service, location and estimated cost.)"

LOCAL IMPROVEMENT REPORT

(Project No.....)

1. DESCRIPTION OF WORK/SERVICE

.....

.....

2. COST AND FINANCING

(A.) Estimated Local Improvement Cost: (add details as required)

(i) ..... $ _____

(ii) ..... $ _____

TOTAL COST $ _____

(B) Financing of Project:

(Municipality Share (excluding Municipality-owned property))

i) Debenture $ _____

ii) Loan $ _____

iii) Current Budget $ _____

iv) ..... $ _____

(specify other)

TOTAL MUNICIPALITY SHARE $ _____

(Owners' Share)

_____% Prepayments

Total Prepayments $ _____

_____ %Unpaid > Proposed financing >

(i) Loan $ _____

(ii) Debenture $ _____

(iii) Financing By Municipality $ _____

Total Unprepaid $ _____

TOTAL OWNERS' SHARE $ _____

TOTAL FINANCING $ _____

LOCAL IMPROVEMENT REPORT

(Project No.....)

3. PRELIMINARY ASSESSMENT SCHEDULE(S) (as attached)

4. EXPLANATION OF DIFFERENCE IN BENEFITS WHEN MORE THAN ONE RATE OF SPECIAL ASSESSMENT USED:

.....
.....
.....
.....

4. CLAUSE 5(1)(C) INIATIVES ONLY:

- Reason for initiative:

.....
.....
.....

- An identification of any of the proposed work previously petitioned out. Indicate the year in which the work was previously petitioned out.

.....
.....
.....

For more information, contact the Local Government Committee.
PHONE: 787-6221 or FAX: 787-1610

_____ of _____

Description of Work/Service: _____

ESTIMATED TOTAL COST: $_____ ESTIMATED MUNICIPAL SHARE: $_____

Preliminary Assessment Schedule (BENEFITING)

Date: _____

Page _____ of _____

DESCRIPTION OF PROPERTY	* NUMBER OF UNITS UNPAID	BASIS OF UNIT ASSESSMENT	% BENEFITING	ESTIMATED OWNERS SHARE	REMARKS

100% - $_____ (paid rate) at _____% for _____ years (annual rate).
(apply % benefiting to obtain the paid rate and annual rate for each property)

Certified Lifetime of Work is _____ years.
Engineer _____.

* examples: metres of frontage; area of property; area of building; per lot; assessed value.

Appendix H

Preliminary Assessment Schedule (FRONTING)

_____ of _____

Date: _____

Description of Work/Service: _____

Page _____ of _____

LOCATION	FROM	TO	ESTIMATED TOTAL COST	ESTIMATED MUNICIPAL SHARE	ESTIMATED PROPERTY SHARE	NUMBER OF UNITS OF ASSESSMENT (eg: # metres, # lots, or assessed value)

$_____ [prepaid rate] at _____% for _____ years = $_____ [annual rate].

Basis for Assessment:: _____
(eg: metres, lots or assessed value)

Certified Lifetime of Work is _____ years.
Engineer _____.

Appendix I

Resolution #3

"That the Report prepared by _____, with respect to the proposed local improvement listed below, be adopted; that application be made under clause 5(1)(a, b or c) of *The Local Improvements Act, 1993* to the Saskatchewan Municipal Board, Local Government Committee, to undertake this work/service as a local improvement at an estimated cost of $ _____:

Work/Service	On	From	To

Or

(Describe work/service, location and estimated cost.)

and; that the land described above is specially or directly benefited by reason of this local improvement differently from or greater than that generally received by landowners in the municipality."

Copies of resolutions that are required to be submitted to the SMB must be certified true copies. To certify a copy of a resolution, the clerk/administrator or Mayor/Reeve would sign and seal a statement to this effect and attach it to the copy:

Example

"Certified a true and correct copy of resolution
No. _____ adopted by the council of the
_____of _____
on the _____ day of
_____, 20 _____.

{Seal}

_____
Clerk/Administrator/Mayor/Reeve"

SAMPLE BYLAW TO PROVIDE FOR UNIFORM RATES

_____ OF _____

BYLAW NO. _____

A BYLAW TO PROVIDE FOR A UNIFORM RATE(S) OF SPECIAL ASSESSMENT

The Council of the _____of _____, in the Province of Saskatchewan, enacts as follows:

1. In the case of any (describe type of works/services; may be varied according to construction standards or specifications) undertaken as a local improvement in the _____of _____, the rate (should include interest charges of $ _____ per (metre frontage, lot, etc.) shall be chargeable on a prepaid basis and $ _____ per (metre frontage, lot, etc.) on an annual (or other) basis, as a special assessment upon lands benefited by the work/service.

   (A separate paragraph would be required for each uniform rate)

   or

   (Various works/services may be listed in table form, together with applicable rates, e.g.:)

1. In the case of the following works/services (describe type of works/services - may be varied according to construction standards or specifications) undertaken as a local improvement in the _____of_____, the following rates shall be chargeable as a special assessment upon lands benefited by the work/service:

Work/service	Prepaid: Rate per (_____)	Annual (or other): Rate per (_____)

2. The uniform rate(s) fixed in this bylaw shall remain in force, unless repealed or amended, for three (3) years from the date on which this bylaw is adopted.

_____
Mayor/Reeve

{Seal}

_____
Clerk/Administrator

(Section 20 of *The Local Improvements Act, 1993*)

SAMPLE FLANKAGE EXEMPTION BYLAW

_____ OF _____

BYLAW NO. _____

A BYLAW TO PROVIDE FOR THE EXEMPTION OF CORNER LOTS FROM LOCAL IMPROVEMENT SPECIAL ASSESSMENTS

The Council of the _____ of _____, in the Province of Saskatchewan, enacts as follows:

1. On any * local improvement undertaken in the _____of _____ where a corner lot abuts a work, _____ per cent of the flank shall be exempt from special assessment.

*(NOTE: exemption may be varied according to type or classification of work or service and may apply to all local improvements or to specific local improvements.)

NOTE: exemption may be provided in bylaw to undertake work and special assessment bylaw, instead of in a separate exemption bylaw.

_____
Mayor/Reeve

{Seal}

_____
Clerk/Administrator

(Subsection 24(1) of *The Local Improvements Act, 1993*)

SAMPLE PETITION

Clause 5(1)(a) of *The Local Improvements Act, 1993*

We, the undersigned owners, do hereby request the council of the _____ of _____ to undertake _____

(describe work or service)

as a local improvement as follows:

On	From	To

Or

Describe location of work or service

Name of Assessed Owner (print)	Sec / Twp / Rge Lot / Block / Plan	Civic Address	Signature

Note:
In order for this petition to be valid, it must be signed by a majority in number of the owners representing at least one-half of the assessed value of the land that will be specially assessed for the local improvement.

Only owners whose land will be specially assessed for the local improvement may sign.

Each person must sign on his/her own behalf. If more than one person is the owner of property, a majority of owners must sign the petition. For example: Husband and wife assessed as owners, both must sign the petition; if three different persons are assessed as owners, two must sign the petition. If all owners sign and file with the assessor a statement that one signature is on behalf of all owners, that signature is valid.

If a person owns more than one lot that will be specially assessed for the local improvement, that person is considered to be one owner only.

No person may add or delete a signature from this petition once it has been filed with the clerk of the municipality.

SAMPLE PETITION

Subsection 10(3) of *The Local Improvements Act, 1993*

We the undersigned owners, do hereby petition against the undertaking by the council of the _____ of _____ of

_____

_____

(describe work or service)

as a local improvement, as follows:

On _____ From _____ To _____

Or

Describe location of work or service

Name of Assessed Owner (print)	Sec./Twp/Rge Lot/Block/Plan	Civic Address	Signature

Note:
In order for this petition to be valid, it must be signed by a majority in number of the owners representing at least one-half of the assessed value of the land that will be specially assessed for the local improvement.

Only owners whose land will be specially assessed for the local improvement may sign.

Each person must sign on his/her own behalf. If more than one person is the owner of property, a majority of owners must sign the petition. For example: Husband and wife assessed as owners, both must sign the petition; if three different persons are assessed as owners, two must sign the petition. If all owners sign and file with the assessor a statement that one signature is on behalf of all owners, that signature is valid.

If a person owns more than one lot that will be specially assessed for the local improvement, that person is considered to be one owner only.

No person may add or delete a signature from this petition once it has been filed with the clerk of the municipality.

FORM A

[Section 4]

Notice of Proposed Local Improvement to be Published Pursuant to Clause 15(1)(a) of *The Local Improvements Act, 1993*

==========

Notice is given that:

1. The council of the _____ of _____
(class of municipality) *(name of place) (R.M. number if applicable)*
proposes to pass a bylaw to undertake the following as a local improvement:

Proposed Local Improvement(s)

Number	Description of Work or Service	Proposed Timing	Location	From	To

and proposes to specially assess a part of the cost against the lands benefited by this local improvement.

2. The estimated cost, and rate of special assessment chargeable for, the proposed local improvement(s) are:

Estimated Cost and Rate of Local Improvement(s)

Number	Estimated Total Cost	Estimated Municipality's Share of Cost	Estimated Owners' Share of Cost	Estimated Rate and Bases of Special Assessment
	$	$	$	$ ____ Per ____

(If rates are proposed to vary, location will have to be given as well.)
The special assessment levied for the proposed local improvements(s) may be based on the actual cost. The special assessment will be payable _____ .
(describe manner in which payable)

3A. Owners of land to be specially assessed may petition against the proposed local improvement. The petition must be submitted to the clerk/administrator of the municipality not later than_____ a.m./p.m., on the _____ day of _____, 20__.
(time) *(date)* *(month)* *(year)*

(This deadline must be set at least 21 days after the last publication of this notice.) To be successful, the petition must be signed by a majority in number of owners of lands to be specially assessed for the proposed local improvement, representing at least one-half of the assessed value in the most recent assessment roll of these lands. Advice on preparing the petition to ensure its validity is available from the municipal clerk/administrator.

OR

3B. Owners of land to be specially assessed for this local improvement do not have the right to petition to prevent the undertaking of the local improvement, but the Saskatchewan Municipal Board is required to conduct a hearing into this matter.

4. The council proposes to meet to consider a bylaw respecting this matter on the _____ day of _____ , 20 __ , at ____ o'clock _ m. at _____ .
(date) *(month)* *(year)* *(time)* *(address of place of council meeting)*

Dated at _____, Saskatchewan, this _____ day of _____, 20 __.
(name of place) *(date)* *(month)* *(year)*

_____
Clerk or Administrator (as the case may be)

FORM B

Notice of Proposed Local Improvement Sent or Delivered to Owner
Pursuant to Clause 15(1)(b) of *The Local Improvements Act, 1993*

Owner's Name: _____
Address: _____

You are advised that:

1. The council of the _____ of _____
(class of municipality) *(name of place) (R.M. number if applicable)*
proposes to pass a bylaw to undertake the following as a local improvement:

Proposed Local Improvement(s)

Number	Description of Work or Service	Proposed Timing	Location	From	To

and proposes to specially assess a part of the cost against the lands benefited by this local improvement, including the land described in this notice.

2. The land to which this notice relates is:

Plan No. _____ Lot _____ Block_____ Subdivision _____

or, where applicable:

(Portion of) Section _____ Township _____ Range _____ Meridian _____

Civic address (if applicable):
_____
_____

3. The estimated cost of the proposed local improvement is $ _____, of which the
(estimated total cost)
municipality's share of the cost is estimated to be $ _____ and the owners'
(estimated amount of municipality's share)
share of the cost is estimated to be $ _____ . The special assessment
(estimated amount of owners' share)
levied for this proposed local improvement may be based on the actual total cost of the local improvement.

4. The estimated rate or actual rate (when available) or amount of the special assessment chargeable to your land for the proposed local improvement on the basis of _____

_____

(describe the bases to be used in determining the special assessment, that is, per amount of frontage, per lot, per amount of area or other)

is $ _____ . (Add explanation of any differences in rates and to what they apply.)
(rate or estimated amount)

5. The special assessment is to be payable in _____

_____

(describe the manner in which the special assessment will be payable, that is, lump sum, annual instalment or other)

and the estimated amount of (each) payment for the lands described in this notice is $ _____ to be paid in _____ instalment(s).
(estimated amount of payment) *(number of)*

6. The council proposes to meet to consider a bylaw respecting this matter on
(date not less than 21 days after the date of the last publication of the notice)
the __ day of _____ , 20 __, at __ o'clock a.m./p.m. at _____
(month) *(year)* *(time)* *(address of place of council meeting)*

7A. Owners of land to be specially assessed for the proposed local improvement may petition against it, and any such petition must be filed with the clerk/administrator of the municipality at_____
(place for filing petition)

(date not less than 30 days after the date of the last publication of the notice)
not later than ____ o'clock ___ a.m./p.m. on the __ day of _____ , 20 __ .
(time) *(month)* *(year)*

The validity of the petition shall be determined according to the rules in section 14 of *The Local Improvements Act, 1993*. The petition must be signed by a majority in number of the owners of lands to be specially assessed for the proposed local improvement, representing at least one-half of the assessed value in the most recent assessment roll of these lands, in order to prevent the council from proceeding with the local improvement.

OR

7B. Owners of land to be specially assessed for the proposed local improvement, which is being undertaken pursuant to clause 5(1)(c) and sections 11 and 12 of *The Local Improvements Act, 1993*, do not have the right by petition to prevent the undertaking of this work or service as a local improvement, but the Saskatchewan Municipal Board is required to conduct a hearing into this matter.

Dated at _____, Saskatchewan, this _____ day of _____, 20 __.
(name of place) *(date)* *(month)* *(year)*

_____
Clerk or Administrator (as the case may be)

FORM FOR
STATEMENT TO CONFIRM PUBLICATION AND DELIVERY OF NOTICES FOR PROPOSED LOCAL IMPROVEMENTS PURSUANT TO SUBSECTION 15(7) OF *THE LOCAL IMPROVEMENTS ACT, 1993*

I, _____ being the clerk/administrator for the _____ of
(name) *(class of municipality)*
_____ certify that notice of the proposed
(name of municipality and RM #, where applicable)
local improvements indicated below as required pursuant to section 15 of *The Local Improvements Act, 1993* have been published and delivered to the owners of lands to be specially assessed with respect to the proposed local improvement.

Proposed Local Improvement

Number	Description of Work or Service	Location	From	To

Dates Published: _____
(dates published)

Place Published: _____
(newspaper)

Dates Delivered: _____
(dates delivered or mailed)

Manner of Delivery: _____
(personally, at residence or business, or mailed)

_____
Clerk's or Administrator's Signature

SAMPLE BYLAW TO UNDERTAKE A LOCAL IMPROVEMENT

_____ OF _____

BYLAW NO. _____

A BYLAW TO UNDERTAKE (DESCRIBE WORK/SERVICE) AS A LOCAL IMPROVEMENT

The Council of the _____of _____, in the Province of Saskatchewan, enacts as follows:

1. The undertaking of (describe works/services) as a local improvement is hereby authorized on:

Street	From	To

Or

(describe location of work/service)

2. The estimated cost of the undertaking is $ _____; the estimated sum of $ _____is to be paid by the municipality and the estimated sum of $ _____ is to be paid by benefiting landowners by way of special assessment.

3. The estimated special assessment rate* on a prepaid basis is $ _____ per (metre, frontage, lot, etc.). If not prepaid, the estimated special assessment rate* to be paid during the years 20 ___to 20 ___ inclusive is $ _____ per (metre, frontage, lot, etc.) and will be payable as follows: (provide details of proposed payment plan, including number of annual, or other, instalments).

4. (Optional)
The mayor/reeve and clerk/administrator are authorized to raise, by way of temporary loans or advances from any bank, credit union or person, the moneys necessary to meet the cost of the undertaking. Any such loans or advances shall be a first charge upon the proceeds of the sale of any debentures. The mayor/reeve and clerk/administrator are authorized to sign and seal any promissory note, notes or renewals to effect such loans or advances.

5. The lifetime of the work described above, as estimated by the engineer, is _____ years.

*Different rates may apply to different lands, based on differences in benefit.

_____
Mayor/Reeve

{Seal}

_____
Clerk/Administrator (Sections 3, 5, 11 of *The Local Improvements Act, 1993*)

SAMPLE BYLAW TO PROVIDE FOR SPECIAL ASSESSMENTS

_____ OF _____

BYLAW NO. _____

A BYLAW TO AUTHORIZE A SPECIAL ASSESSMENT WITH RESPECT TO THE UNDERTAKING OF (SPECIFY WORK/SERVICE) AS A LOCAL IMPROVEMENT

The Council of the _____of _____, in the Province of Saskatchewan, enacts as follows:

1. A special assessment is authorized and shall be charged against all lands shown in the special assessment roll (identified as schedule "A", attached to and forming part of this bylaw) as follows:

   a) On a prepayment basis, ($ rate or amount) per (metre frontage, lot, etc.) shall be assessed.

   b) Where the charges are not prepaid, (equal annual or other) instalments in the amount of $(amount of each instalment) per (metre, frontage, lot, etc.) shall be added to and form part of the taxes on the said lands in each year for a period of _____years commencing in the year _____.

2. The amounts fixed in 1(b) above include interest at the rate of _____ per cent per _____.

3. (If "uniform rates bylaw" is in effect)
   The special assessments charged in 1 above are in accordance with the rates established in Bylaw No. _____ of the _____ of _____adopted by council on the _____day of _____, 20 ____.

_____
Mayor/Reeve

{Seal}

_____
Clerk/Administrator (Section 31 of *The Local Improvements Act, 1993*)

_____ OF _____

BYLAW TO UNDERTAKE: #_____

BORROWING BYLAW #_____

LOCAL IMPROVEMENT
SPECIAL ASSESSMENT ROLL
(schedule "A" to Special Assessment
Bylaw #_____)

DESCRIPTION OF LOCAL IMPROVEMENT

_____

LIFETIME OF WORK

_____

NUMBER OF INSTALMENTS _____

FROM _____ TO _____ INCLUSIVE

Assessed Owner	Mailing Address	Civic Address	Sec / Lot	Twp / Block	Range / Plan	* Basis of Assessment	Unit of Measure	Exmt	Prepaid Special Assessment Rate	Total Prepaid Special Assessment	Not Prepaid Special Assessment Rate	Instalment Amount	** Remarks

*eg: frontage, area, lot, etc.

** Could be used to record prepayments and receipt numbers.

Certified:

_____

Assessor

Appendix T

NOTICE OF LOCAL IMPROVEMENT SPECIAL ASSESSMENTS AND BOARD OF REVISION SITTING TO BE PUBLISHED PURSUANT TO SUBSECTION 33(2) OF *THE LOCAL IMPROVEMENTS ACT, 1993*

Notice is given that:

1. The council of the _____ of _____
(class of municipality) *(name of municipality and RM #)*
has prepared a special assessment roll for the following local improvement(s):

		Local Improvement(s)		
Number	Description of Work or Service	Location	From	To

and proposes to levy a part of the cost of this local improvement against the lands which benefited.

2. The special assessment roll is open for inspection at the office of the assessor of the municipality during regular hours until _____ o'clock ____m., on the _____
(time) *(date)*
day of _____, 20 _____, at _____.
(month) *(location of office)*

3. Any person who desires to appeal a proposed special assessment must submit an appeal in writing, stating the grounds of the appeal, at the office of the assessor during regular office hours not later than _____o'clock _____m., on the _____
(time) *(date)*
day of _____, 20 ____, at _____.
(month) *(location of office)*

4. The Board of Revision will sit to hear any appeals of proposed special assessments received by the time and date indicated above at _____ o'clock _____m., on
(time)
the _____day of _____, 20 ___, at _____.
(date) *(month)* *(location of sitting of Board of Revision)*

Dated at _____, Saskatchewan, this ____ day of _____, 20 ____.
(name of place) *(date)* *(month)*

_____
Clerk/Administrator

FORM C

Notice of Local Improvement Special Assessments and Board of Revision Sitting to be Served on Owners Pursuant to Subsection 33(3) of *The Local Improvements Act, 1993*

Owner's Name: _____

Address: _____

You are advised that:

1. The council of the _____ of _____
(class of municipality) *(name of place) (R.M. number if applicable)*
has prepared a special assessment roll for the following local improvement:

Local Improvement

Number	Description of Work or Service	Location	From	To

and proposes to levy as a special assessment a part of the cost of this local improvement against lands owned by you at the following location:

Land to be Specially Assessed

Owner	Plan No.	Lot	Block	Subdivision	Civic Address *(if applicable)*

or, where applicable:

(Portion of) Section _____ Township _____ Range _____ Meridian _____

2. The total cost of this local improvement is $ _____.
(total cost)
The owners' share of the cost is $ _____, and the municipality's
(amount of owners' share)
share is $ _____.
(amount of municipality's share)

3. Your lands are proposed to be specially assessed at the rate of $ _____
(rate or amount)
per _____ , for a total cost for your lands at the above location of $ _____
(bases of special assessment) *(total special assessment for lot)*

Form C (Continued)

4. This special assessment is payable in (either) _____
(describe method or methods in which special assessment is payable, that is a lump sum, prepayment or number of equal annual or other instalments)
in the amount(s) of $ _____. Interest charges at the rate of _____ %
(amount of each instalment) *(applicable rate of interest)*
per annum are included in calculating these amounts.

(If applicable)

5. This special assessment is calculated taking into account the following exemptions, reductions or adjustments authorized pursuant to The Local Improvements Act, 1993:

(Describe the exemption, reduction or adjustment, if any, and the amount of change in the special assessment resulting from this:

- flankage exemption for corner lots;
- paving;
- irregularly shaped lots;
- agreements for agricultural lands or railway right of way or station grounds;
- changes in circumstances;
- lots unfit for building purposes; and/or
- other exemptions.)

6. The special assessment roll is open for inspection at the office of the assessor of the municipality during regular office hours until _____ o'clock ___a.m./p.m., on
(time)
the _____ day of _____ , 20____ , at_____
(date) *(month)* *(year)* *(location of office)*
(The roll must be open for at 30 days from the day of advertising the roll to the last day for lodging an appeal)

7. If you desire to appeal this proposed special assessment, an appeal in writing stating the grounds of the appeal must be received at the office of the assessor during regular office hours not later than _____ o'clock _____ a.m./p.m.,
(time)
on the ____ day of _____, 20 ____ .
(date) *(month)* *(year)*
You may use the attached "Notice of Appeal" to file your intention to appeal your special assessment, if you wish to do so.

8. The Board of Revision will sit to hear any appeals of proposed special assessments received by the time and date indicated above at _____ o'clock ____ a.m./p.m.,
(time)
on the ____ day of _____ , 20 _____ , at_____
(date) *(month)* *(year)* *(location of sitting of Board of Revision)*
(This notice must be served on the owner in the manner required by the Act within 21days before the sitting of the board)

Dated at _____, Saskatchewan, this _____ day of _____, 20 __.
(name of place) *(date)* *(month)* *(year)*

_____
Clerk or Administrator (as the case may be)

Appendix V

Notice of Appeal

To the Municipal Assessor:

I hereby appeal against the special assessment levied on the following land(s):

Plan No. Lot Block Subdivision Civic Address *(if applicable)*

or, where applicable:

(Portion of) Section_____ Township _____ Range _____ Meridian _____

with respect to the _____ carried out at_____
(describe the local improvement) *(give location of local improvement)*

My reason(s) for appealing are: _____
_____
_____
_____

_____
Appellant's Signature

_____ _____
(Appellant's Printed Name) (Appellant's Address)

Dated this _____ day of _____, 20 ___.

FORM FOR
STATEMENT TO CONFIRM PUBLICATION AND DELIVERY OF NOTICES OF PROPOSED SPECIAL ASSESSMENTS PURSUANT TO SUBSECTION 33(7) OF *THE LOCAL IMPROVEMENTS ACT, 1993*

I, _____ being the clerk/administrator for the _____ of
(name) *(class of municipality)*
_____ certify that notices of the proposed
(name of municipality and RM#, where applicable)
special assessments for the local improvements indicated below as required pursuant to section 33 of *The Local Improvements Act, 1993* have been published and delivered to owners of lands proposed to be specially assessed with respect to the local improvement.

Local Improvement

Number	Description of Work or Service	Location	From	To

Dates Published: _____
(dates published)

Place Published: _____
(newspaper)

Dates Delivered: _____
(dates delivered or mailed)

Manner of Delivery _____
(personally, at residence or business, or mailed)

_____
Clerk's or Administrator's Signature

FORM D

Board of Revision's Notice of Proposed Special Assessment
for Local Improvement Sent or Delivered to Owner
Pursuant to Subsection 35(1) of *The Local Improvements Act, 1993*

Owner's Name: _____

Address: _____

You are advised that:

1. The council of the _____ of _____
(class of municipality) *(name of place) (R.M. number if applicable)*
has undertaken as a local improvement _____ at or in the following location:
(describe the work or service)

Local Improvement

Number	Description of Work or Service	Location	From	To

2. The total cost of the work or service incurred between _____ and _____
(start date) *(end date)*
was $ _____. The owners' share of the cost is $ _____.
(total cost) *(amount)*
The municipality's share of the cost is $ _____.
(amount)

3. A special assessment of $ _____ per _____ will be levied against the
(rate or amount) *(bases of special assessment)*
lands benefited by the local improvement and such special assessment with interest added will be payable in _____ .
(describe manner in which the special assessment will be payable)
(If more than one rate is used, these should be indicated and explanation added.)

4. You are served with this notice for the reason that the board of revision of the municipality, acting on an appeal to it, is of the opinion that your lands, as described in this notice, _____
(should be specially assessed/should not have been specially assessed/have been improperly assessed)
with respect to the cost of the work or service.

5. It is proposed to specially assess your land as described in this notice for a total cost of $ _____ calculated from the rate indicated above. (where applicable)
(amount)

6. An adjourned sitting of the Board of Revision will be held on the _____ day
(date)
of _____ , 20 ____ , at ____ o'clock _____ a.m./p.m., at _____
(month) *(year)* *(time)* *(address of place of adjourned sitting)*

to determine this matter, at which adjourned sitting you, as owner of the lands described in this notice, shall have the opportunity to be heard by the board respecting this matter.

7. The land to which this notice relates is:

Plan No. _____ Lot _____Block_____Subdivision _____Civic Address (if applicable)

or, where applicable:

(Portion of) Section _____ Township _____ Range _____ Meridian _____

Dated at _____, Saskatchewan, this _____ day of _____, 20 __.
(name of place) *(date)* *(month)* *(year)*

_____
Secretary to the Board of Revision

Advisory Form

Appeal # _____

BOARD OF REVISION'S NOTICE OF DECISION
RELATING TO A LOCAL IMPROVEMENT SPECIAL ASSESSMENT APPEAL
PURSUANT TO SUBSECTION 35(4) OF *THE LOCAL IMPROVEMENTS ACT, 1993*

Name: _____

Address: _____

In the matter of an appeal to the Board of Revision of the _____ of
(class of municipality)
_____ against the local improvement special
(name of municipality and #, if applicable)
assessment charged on _____ in respect of the
(legal description)
_____ carried out at _____,
(describe local improvement) *(give location of local improvement)*
the Board of Revision did sit on the _____ of _____, 20 _____.

DECISION:

_____
_____

REASONS:

_____
_____
_____

The owner of the subject property may appeal this decision to the Assessment Appeals Committee of the Saskatchewan Municipal Board. Information regarding the process for appeal (including deadline for submission) is available from the office of the municipality during regular office hours.

Dated this _____day of _____, 20 _____.

Resolution #4

"That the deadline for owners to prepay the local improvement special assessment as authorized by bylaw No. _____ and
(bylaw to undertake work)

bylaw No. _____
(special assessment bylaw)

be _____, 20 _____."
(not less than 30 days after special assessment roll is certified)

SAMPLE PAYMENT VARIATION BYLAW

_____ OF _____

BYLAW NO. _____

A BYLAW RESPECTING THE VARIATION OF PAYMENT
OF (ALL/CERTAIN) LOCAL IMPROVEMENT SPECIAL ASSESSMENTS

The Council of the _____ of _____, in the Province of Saskatchewan, enacts as follows:

1. On any local improvement (or specify which local improvement the bylaw applies to) undertaken in the _____ of _____, the owner of a lot which has been specially assessed in respect of the local improvement may, at any time:
   - (pay or defer) (some or all) of the remaining instalments; or
   - pay the outstanding principal of the special assessment on the following terms and conditions:

   (specify terms and conditions such as:
   - payment to include interest, at what rate and how calculated;
   - number of instalments allowed to be paid;
   - number of instalments allowed to be deferred and for how long;
   - what purpose(s) amounts paid to be set aside for, e.g., debt retirement, future local improvements, payment of instalments as they come due, general revenues, etc.;
   - extent of adjustment to or removal from local improvement special assessment roll of instalments/principal;
   - etc.....)

_____
Mayor/Reeve

{Seal}

_____
Clerk/Administrator
(Section 39 of *The Local Improvements Act, 1993*)

_____ of _____

Final Assessment Schedule (BENEFITING)

Description of Work/Service: _____

Date: _____

TOTAL COST: $_____ MUNICIPAL SHARE: $_____

Page _____ of _____

DESCRIPTION OF PROPERTY	NUMBER OF UNITS UNPAID	BASIS OF UNIT ASSESSMENT	% BENEFITING	UNPAID OWNERS SHARE	ANNUAL AMOUNT BORNE BY OWNERS	PAID OWNERS SHARE

100% - $_____ (paid rate) at _____% for _____ years (annual rate).
(apply % benefiting to obtain the paid rate and annual rate for each property)

Engineer _____.

Appendix BB

Final Assessment Schedule (FRONTING)

_____ of _____

Date: _____

Description of Work/Service: _____

Page _____ of _____

LOCATION	FROM	TO	TOTAL COST	MUNICIPAL SHARE	PREPAID OWNERS SHARE	UNPREPAID OWNERS SHARE	NUMBER OF UNITS OF ASSESMENT	ANNUAL AMOUNT BORNE BY OWNERS

$_____ [prepaid rate] at _____% for _____ years = $_____ [annual rate].

Basis for Assessment:: _____
(eg: metres, lots or assessed value)

Engineer _____.

Appendix CC